

Racing and Gaming Commission Fund Activity
Fiscal Years 1999 and 2000

	<i>State Racing Fund</i>	<i>Horse Fair Racing Benefit Fund</i>	<i>Horse Breeding Development Fund</i>	<i>Racing Investigative Expense Fund</i>	<i>Greyhound Breeding Development Fund</i>	<i>Racing Reimbursable Expense Fund</i>	<i>Racing Applicant Deposit Fund</i>	<i>Tribal Gaming Fund</i>	<i>Totals</i>
FY 1999									
Beginning balance (7-1-98)	\$ 269,357	\$ 289,102	\$ 90,888	\$ 19,892	\$ 362,874	\$ 180,868	\$ 671	\$ 1,152,375	\$ 2,366,027
Prior period adjustments	30,787	500	-	-	-	1,200	-	45,099	77,586
Receipts									
Revenue	3,531,206	805,406	449,548	18,850	392,549	34,153	36	861,539	6,093,287
Operating transfer	60,557	-	-	-	-	-	-	-	60,557
General Fund transfer	-	-	-	-	-	-	-	450,000	450,000
Disbursements									
Operating expenditures	(2,792,912)	(663,991)	(438,560)	(18,850)	(353,102)	(36,134)	-	(1,052,140)	(5,355,689)
State Gaming Revenue Fund transfer	(646,697)	-	-	-	-	-	-	-	(646,697)
Operating transfer	-	(60,557)	-	-	-	-	-	-	(60,557)
Greyhound Tourism Fund transfer	-	-	-	-	(112,684)	-	-	-	(112,684)
General Fund transfer	-	-	-	-	-	(150,000)	-	(675,564)	(825,564)
Ending balance (6-30-99)	\$ 452,298	\$ 370,460	\$ 101,876	\$ 19,892	\$ 289,637	\$ 30,087	\$ 707	\$ 781,309	\$ 2,046,266
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FY 2000									
Beginning balance (7-1-99)	\$ 452,298	\$ 370,460	\$ 101,876	\$ 19,892	\$ 289,637	\$ 30,087	\$ 707	\$ 781,309	\$ 2,046,266
Prior period adjustments	77,026	1,500	-	-	-	-	-	9,274	87,800
Receipts									
Revenue	3,540,105	906,503	445,879	10,000	393,331	40,814	40	1,307,975	6,644,647
Operating transfer	77,451	-	-	-	-	-	-	-	77,451
General Fund transfer	-	-	-	-	-	-	-	450,000	450,000
Disbursements									
Operating expenditures	(2,908,152)	(723,066)	(377,665)	(5,228)	(292,731)	(44,615)	-	(1,011,033)	(5,362,490)
State Gaming Revenue Fund transfer	(531,069)	-	-	-	-	-	-	-	(531,069)
Operating transfer	-	(77,451)	-	-	-	-	-	-	(77,451)
Greyhound Tourism Fund transfer	-	-	-	-	(59,000)	-	-	-	(59,000)
General Fund transfer	-	-	-	-	-	-	-	(337,500)	(337,500)
Ending balance (6-30-00)	\$ 707,659	\$ 477,946	\$ 170,090	\$ 24,664	\$ 331,237	\$ 26,286	\$ 747	\$ 1,200,025	\$ 2,938,654

Racing Program Fund Activity
Fiscal Years 1999 and 2000

	<i>State Racing Fund</i>	<i>Horse Fair Racing Benefit Fund</i>	<i>Horse Breeding Development Fund</i>	<i>Racing Investigative Expense Fund</i>	<i>Greyhound Breeding Development Fund</i>	<i>Racing Reimbursable Expense Fund</i>	<i>Racing Applicant Deposit Fund</i>	<i>Totals</i>
FY 1999								
Beginning balance (7-1-98)	\$ 269,357	\$ 289,102	\$ 90,888	\$ 19,892	\$ 362,874	\$ 180,868	\$ 671	\$ 1,213,652
Prior period adjustments	30,787	500	-	-	-	1,200	-	32,487
Receipts								
Revenue	3,531,206	805,406	449,548	18,850	392,549	34,153	36	5,231,748
Operating transfer	60,557	-	-	-	-	-	-	60,557
General Fund transfer	-	-	-	-	-	-	-	-
Disbursements								
Operating expenditures	(2,792,912)	(663,991)	(438,560)	(18,850)	(353,102)	(36,134)	-	(4,303,549)
State Gaming Revenue Fund transfer	(646,697)	-	-	-	-	-	-	(646,697)
Operating transfer	-	(60,557)	-	-	-	-	-	(60,557)
Greyhound Tourism Fund transfer	-	-	-	-	(112,684)	-	-	(112,684)
General Fund transfer	-	-	-	-	-	(150,000)	-	(150,000)
Ending balance (6-30-99)	<u>\$ 452,298</u>	<u>\$ 370,460</u>	<u>\$ 101,876</u>	<u>\$ 19,892</u>	<u>\$ 289,637</u>	<u>\$ 30,087</u>	<u>\$ 707</u>	<u>\$ 1,264,957</u>
FY 2000								
Beginning balance (7-1-99)	\$ 452,298	\$ 370,460	\$ 101,876	\$ 19,892	\$ 289,637	\$ 30,087	\$ 707	\$ 1,264,957
Prior period adjustments	77,026	1,500	-	-	-	-	-	78,526
Receipts								
Revenue	3,540,105	906,503	445,879	10,000	393,331	40,814	40	5,336,672
Operating transfer	77,451	-	-	-	-	-	-	77,451
General Fund transfer	-	-	-	-	-	-	-	-
Disbursements								
Operating expenditures	(2,908,152)	(723,066)	(377,665)	(5,228)	(292,731)	(44,615)	-	(4,351,457)
State Gaming Revenue Fund transfer	(531,069)	-	-	-	-	-	-	(531,069)
Operating transfer	-	(77,451)	-	-	-	-	-	(77,451)
Greyhound Tourism Fund transfer	-	-	-	-	(59,000)	-	-	(59,000)
General Fund transfer	-	-	-	-	-	-	-	-
Ending balance (6-30-00)	<u>\$ 707,659</u>	<u>\$ 477,946</u>	<u>\$ 170,090</u>	<u>\$ 24,664</u>	<u>\$ 331,237</u>	<u>\$ 26,286</u>	<u>\$ 747</u>	<u>\$ 1,738,629</u>

State Racing Fund

Fiscal Years 2000 and 1999

Receipts:	FY 00	FY 99	% Increase/ (Decrease)
Parimutuel tax	\$ 1,470,506	\$ 1,654,646	(11.1)%
Simulcast tax	1,813,006	1,610,811	12.6%
Admissions tax	46,364	44,595	4.0%
License fees	49,560	50,285	(1.4)%
Fines	14,932	15,870	(5.9)%
Daily license fees	136,400	126,600	7.7%
Miscellaneous revenue	9,337	28,399	(67.1)%
Total receipts	<u>\$ 3,540,105</u>	<u>\$ 3,531,206</u>	<u>0.3%</u>
Disbursements:			
Salaries and wages	\$ (2,090,884)	\$ (1,933,172)	8.2%
Contractual services	(648,410)	(694,720)	(6.7)%
Commodities	(54,634)	(48,523)	12.6%
Capital outlay	(114,220)	(84,327)	35.4%
Miscellaneous	(4)	(32,170)	-100%
Total disbursements	<u>\$ (2,908,152)</u>	<u>\$ (2,792,912)</u>	<u>4.1%</u>
Transfers:			
State Gaming Revenue Fund Transfer	\$ (531,069)	\$ (646,697)	(17.9)%
Horse Fair Racing Benefit Fund Transfer	77,451	60,557	27.9%
Total transfers	<u>\$ (453,618)</u>	<u>\$ (586,140)</u>	<u>(22.6)%</u>
FTE	<u>51.0</u>	<u>42.0</u>	<u>21.4%</u>

State Racing Fund - K.S.A. 74-8826

All taxes on live parimutuel wagering, admissions tax, application fees, license fees, and fines that were collected by the Commission were credited to the State Racing Fund. Two-thirds of the parimutuel taxes on simulcast performances were credited to the State Racing Fund. All operating expenses of the Commission were paid from the State Racing Fund.

Nine additional FTE were approved at the close of the fiscal year to provide staffing for the Camptown racetrack facility. All nine of these positions were removed due to the closing of Camptown in FY 01.

Horse Fair Racing Benefit Fund

Fiscal Years 2000 and 1999

Receipts:	FY 00	FY 99	% Increase/ (Decrease)
One-third of simulcast tax	<u>\$ 906,503</u>	<u>\$ 805,406</u>	<u>12.6%</u>
Disbursements:			
Anthony Fair Association grant	\$ (150,000)	\$ (138,480)	8.3%
Eureka Downs grant	(526,000)	(500,000)	5.2%
Administrative costs	(47,066)	(25,511)	84.5%
Operating Transfer - Salaries	(77,451)	(60,557)	27.9%
Total disbursements	<u>\$ (800,517)</u>	<u>\$ (724,548)</u>	<u>10.5%</u>

Horse Fair Racing Benefit Fund - K.S.A. 74-8838

This fund's revenue is derived from one-third of the parimutuel taxes from simulcast races. The Commission distributes monies from the fund for expenses related to the conduct of a race meet conducted by a fair association or horsemen's nonprofit organization. Included in the Operating Transfer are the wages for stewards, racing judges, and assistant animal health officers performing services at such race meetings.

Horse Breeding Development Fund

Fiscal Years 2000 and 1999

Receipts:	FY 00	FY 99	% Increase/ (Decrease)
Breakage-live	\$ 14,557	\$ 15,070	(3.4)%
Breakage-simulcast	217,734	216,129	0.7%
Total breakage	<u>232,291</u>	<u>231,199</u>	<u>0.5%</u>
Outs-live	16,470	20,355	(19.1)%
Outs-simulcast	197,118	197,994	(0.4)%
Total outs	<u>213,588</u>	<u>218,349</u>	<u>(2.2)%</u>
Total receipts	<u>\$ 445,879</u>	<u>\$ 449,548</u>	<u>(0.8)%</u>
Disbursements:			
Purse supplements and breed awards	\$ (367,494)	\$ (408,560)	(10.1)%
Research grants	(10,171)	(30,000)	66.1%
Total disbursements	<u>\$ (377,665)</u>	<u>\$ (438,560)</u>	<u>(13.9)%</u>

Horse Breeding Development Fund - K.S.A. 74-8829

This fund's revenue is derived from breakage and unclaimed winning tickets from live and simulcast horse performances. The funds are distributed by the Commission for purse supplements, stakes races, and breed awards to animals registered in the Kansas Bred program. There are also equine research grants awarded by the Commission.

Racing Investigative Expense Fund
Fiscal Years 2000 and 1999

	FY 00	FY 99	% Increase/ (Decrease)
Receipts:			
Investigative fees	<u>\$ 10,000</u>	<u>\$ 18,850</u>	<u>(46.9)%</u>
Disbursements:			
Investigative costs	<u>\$ (5,228)</u>	<u>\$ (18,850)</u>	<u>(72.3)%</u>

Racing Investigative Expense Fund - K.S.A. 74-8835

All expenses of investigation of an applicant's qualifications for licensure are paid from this fund. Whenever another state agency assists the Commission in investigations and incurs costs in addition to those attributed to operations of the agency, those costs are paid from this fund. The applicant reimburses the Commission for all costs related to their investigation.

Greyhound Breeding Development Fund
Fiscal Years 2000 and 1999

Receipts:	FY 00	FY 99	% Increase/ (Decrease)
Outs-live	\$ 276,337	\$ 300,312	(8.0)%
Outs-simulcast	116,994	92,237	26.8%
Total receipts	<u>\$ 393,331</u>	<u>\$ 392,549</u>	<u>0.2%</u>
Disbursements:			
Breed stakes race awards	\$ (196,494)	\$ (185,551)	5.9%
Research grants	(96,237)	(167,551)	(42.6)%
Total disbursements	<u>\$ (292,731)</u>	<u>\$ (353,102)</u>	<u>(17.1)%</u>
Transfers:			
Kansas Greyhound Tourism Fund	<u>\$ (59,000)</u>	<u>\$ (112,684)</u>	<u>(47.6)%</u>

Greyhound Breeding Development Fund - K.S.A. 74-8831

This fund's revenue is derived from unclaimed winning tickets from greyhound races. Funds are distributed by the Commission as follows:

Fifteen percent of the receipts are transferred to the Greyhound Tourism Fund.

Thirty-five percent of the receipts are used to fund research conducted within the State of Kansas relating to the prevention of injury and disease of greyhounds.

Fifty percent of the receipts are returned to the track where they were used to supplement stake races for Kansas-whelped greyhounds.

Racing Reimbursable Expense Fund
Fiscal Years 2000 and 1999

	FY 00	FY 99	% Increase (Decrease)
Receipts:			
Fingerprint fees	<u>40,814</u>	<u>34,153</u>	<u>19.5%</u>
Disbursements:			
KBI -fingerprint charges	<u>(44,615)</u>	<u>(36,134)</u>	<u>23.5%</u>
Transfers:			
Transfer to State General Fund	<u>\$ -</u>	<u>\$ 150,000</u>	<u>(100.0)%</u>

Racing Reimbursable Expense Fund - K.S.A 74-8827

As of December 1997, reimbursements for the services of assistant animal health officers, stewards, and racing judges at the Wichita and Kansas City racetrack facilities were no longer collected. In FY 98, these salaries were paid out of the State General Fund and were not reimbursed by the licensee. In FY 99 and on, these salaries are funded out of the State Racing Fund and no State General Fund money is used. The transfer to the State General Fund in FY 99 was for reimbursement of salaries paid in FY 98.

Racing Applicant Deposit Fund
Fiscal Years 2000 and 1999

Receipts:	FY 00	FY 99	% Increase (Decrease)
Interest on deposit	<u>\$ 40</u>	<u>\$ 35</u>	<u>14.3%</u>

Racing Applicant Deposit Fund - K.S.A. 74-8828

An applicant proposing to construct a racetrack facility is required at the time of making application to make a deposit. If the racetrack is constructed in accordance with the terms of the application, the deposit and interest are refunded. If the applicant fails to complete the racetrack facility in accordance with terms, the deposit and interest are forfeited by the applicant.

**Gaming Program Fund Activity
Fiscal Years 1999 and 2000**

	Tribal Gaming Fund
FY 1999	
Beginning balance (7-1-98)	\$ 1,152,375
Prior period adjustments	45,099
 <u>Receipts</u>	
Revenue	861,539
General Fund transfer	450,000
 <u>Disbursements</u>	
Operating expenditures	(1,052,140)
General Fund transfer	(675,564)
 Ending balance (6-30-99)	<u><u>\$ 781,309</u></u>

FY 2000	
Beginning balance (7-1-99)	\$ 781,309
Prior period adjustments	9,274
 <u>Receipts</u>	
Revenue	1,307,975
General Fund transfer	450,000
 <u>Disbursements</u>	
Operating expenditures	(1,011,033)
General Fund transfer	(337,500)
 Ending balance (6-30-00)	<u><u>\$ 1,200,025</u></u>

Tribal Gaming Fund
Fiscal Years 2000 and 1999

Receipts:	FY 00	FY 99	% Increase/ (Decrease)
Revenue	\$ 1,307,735	\$ 861,539	51.8%
Recovery of expenditures	240	-	100.0%
Total receipts	<u>\$ 1,307,975</u>	<u>\$ 861,539</u>	<u>51.8%</u>
Disbursements:			
Salaries and wages	\$ (741,995)	\$ (607,741)	22.1%
Contractual services - Operations	(240,950)	(416,841)	(42.2)%
Commodities	(12,465)	(6,776)	84.0%
Capital outlay	(15,623)	(20,782)	(24.8)%
Total disbursements	<u>\$ (1,011,033)</u>	<u>\$ (1,052,140)</u>	<u>(3.9)%</u>
Transfers:			
Operating transfer in	\$ 450,000	\$ 450,000	0.0%
Operating transfer out	(337,500)	(675,564)	(50.0)%
Net transfers	<u>\$ 112,500</u>	<u>\$ (225,564)</u>	<u>(149.9)%</u>